



FEDERAL ELECTION COMMISSION  
WASHINGTON, D.C. 20463

RQ-5

John Kirincich, Treasurer  
Georgia Federal Elections Committee  
1100 Spring Street, Suite 710  
Atlanta, GA 30309

OCT 15 1999

Identification Number: C00041269

Reference: 1999 Mid-Year Report (1/1/99-6/30/99)

Dear Mr. Kirincich:

This letter is prompted by the Commission's preliminary review of the report(s) referenced above. The review raised questions concerning certain information contained in the report(s). An itemization follows:

-The total on Line 11(a)(i) of the Detailed Summary Page does not appear to include the contributions from the partnerships disclosed on Schedule A. While the information on the partner(s) should be disclosed as a memo entry, the partnership contribution should be included in the total figure reported. Please refer to the enclosed sample of properly reported partnership contributions.

Any amendment or clarification should be filed with the Federal Election Commission. If you need assistance, please feel free to contact me on our toll-free number, (800) 424-9530. My local number is (202) 694-1130.

Sincerely,

Lucy J. Denny  
Reports Analyst  
Reports Analysis Division

## 5. Reporting Partnership Contributions

### Included in Total Figure

Partnership contributions are included in the total figure reported for "contributions from individuals/persons other than political committees" on the Detailed Summary Page of Form 3X.

### Itemization

If a partnership contribution exceeds \$200 or aggregates over \$200 during a calendar year, the committee must itemize the contribution on a Schedule A used for "Contributions from Individuals/Persons Other Than Political Committees" (Line 11a(i)).

Additionally, if an individual partner's share of the contribution exceeds \$200 when combined with other contributions received from that partner in the same calendar year, the committee must disclose, as a memo entry, itemized information on the partner (name, address, occupation, date contribution received, partner's share of contribution and aggregate year-to-date total of contributions made by that partner). 104.8 and 110.1(e).

### In-Kind Contributions

A committee reports the value of an in-kind contribution from a partnership in the same way it reports a monetary contribution. In addition, as with all in-kind contributions, the committee must report the value of the in-kind contribution as an operating expenditure. Moreover, an in-kind contribution itemized on Schedule A must also be itemized on a Schedule B for operating expenditures. 104.13 and 110.1(e). (See page 31.) However, any information about a partner itemized as a memo entry on Schedule A does not have to be reported on Schedule B.

## 6. Partnership Contribution Plans

In several advisory opinions (AOs), the Commission has said that a partnership may set up an internal plan to facilitate contributions from individual partners or the partnership as a whole to candidates or political committees (other than a non-

## PARTNERSHIP CONTRIBUTIONS

SCHEDULE A Contributions from Individuals		ITEMIZED RECEIPTS	
Any information copied from each Report and Statement may not be used in part by any person for the purpose of soliciting contributions or for confidential purposes. Other than using the name and address of any political committee to solicit contributions from each case will be.		See example itemized for each category of the Detailed Summary Page PAGE 1 OF 3 POP LINE NUMBER 11a(i)	
NAME OF COMMITTEE TO FILE State Party Committee			
A. Full Name, Mailing Address and ZIP Code Howard, Paul & Howard 4385 Sledge Street City, State ZIP		Name of Partner Partnership	Date received, day, month, year 5/4/95
Amount For: <input type="checkbox"/> Cash <input type="checkbox"/> Property <input type="checkbox"/> Other <input type="checkbox"/> Other Property		Amount Year-to-Date > \$ 750.00	Amount of Cash Received this Period \$750.00
B. Full Name, Mailing Address and ZIP Code Carly Howard 91 Landon Street City, State ZIP		Name of Partner see above	Date received, day, month, year above
Amount For: <input type="checkbox"/> Cash <input type="checkbox"/> Property <input type="checkbox"/> Other <input type="checkbox"/> Other Property		Amount Year-to-Date > \$ 250.00	Amount of Cash Received this Period \$250.00 MEMO
C. Full Name, Mailing Address and ZIP Code Larry Pine 185 Carriage Circle City, State ZIP		Name of Partner see above	Date received, day, month, year above
Amount For: <input type="checkbox"/> Cash <input type="checkbox"/> Property <input type="checkbox"/> Other <input type="checkbox"/> Other Property		Amount Year-to-Date > \$ 250.00	Amount of Cash Received this Period \$250.00 MEMO
D. Full Name, Mailing Address and ZIP Code Bob Howard 27 Todd Avenue City, State ZIP		Name of Partner see above	Date received, day, month, year above
Amount For: <input type="checkbox"/> Cash <input type="checkbox"/> Property <input type="checkbox"/> Other <input type="checkbox"/> Other Property		Amount Year-to-Date > \$ 250.00	Amount of Cash Received this Period \$250.00 MEMO

connected committee sponsored by the firm—see below). Incidental expenses incurred to administer such plans do not trigger a requirement, on the part of the firm, to register as a political committee. See AOs 1984-18, 1982-13, 1981-50 and 1980-72 for more information.

## 7. Partnership PACs

A partnership may form its own political committee (a nonconnected committee) which, in turn, may make contributions to a party committee, subject to the \$5,000 per year limit. In this case, any administrative and solicitation costs paid by the partnership on behalf of its committee count as in-kind contributions to the committee.

